



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

INTERNAL AUDITOR I

Job Number: 20001672

Job Code: 91700V000101

Job Group: 9100 - BOOKKEEPING AND ACCOUNTING

Job Established: 08/16/1984

Job Revised: 02/24/2006

Grade: 14 Salary (MIN - MID):

\$18,075-\$23,944 - Hourly

\$2,937.20-\$3,890.90 - 37.5 Hr. Monthly Salary

\$3,133.00-\$4,150.30 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Performs professional internal auditing work in relation to the fiscal activities, operations and controls of a state government agency to determine compliance with legal and budgeting requirements, administrative regulations and state/federal laws; and performs other duties as required.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree (which includes twenty semester hours or thirty quarter hours in accounting).

EXPERIENCE:

Must have two years of professional auditing experience.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Certification as Certified Public Accountant or as a Certified Internal Auditor will substitute for the required education.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

NONE

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Establishes internal audit procedures in accordance with applicable accounting, governmental and internal auditing standards. Drafts the scope and objective of the proposed audit engagement. Prepares audit program to meet the audit objectives. Identifies required audit procedures, sampling method and specific tests to be performed. Develops audit plan including resource requirements, time budget and specific audit procedures. Conducts the audit and prepares documentation of work performed. Analyzes and appraises evidentiary data as a basis for an informed, objective opinion on the adequacy of the level of control, effectiveness and efficiency of the process used to achieve the objectives for the area being reviewed. Develops recommendations for improving the internal control process or for improving the effectiveness and efficiency of the operation being reviewed. Makes oral and written presentations to management during and at the conclusion of the review, discussing any deficiencies identified and recommending action to improve operations and/or reduce costs. Performs special audit engagements as assigned by management.

UNIQUE PHYSICAL REQUIREMENTS:

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title perform duties in an office setting. Occasional travel may be required.

ADDITIONAL REQUIREMENTS:

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.